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ANNUAL REPORT
OF THE
MUNICIPAL OFFICERS
OF THE
TOWN OF WAYNE
FOR THE
YEAR ENDING FEBRUARY 20th
1943

Please Bring This Report To Town Meeting

Farmington, Maine
The Knowlton & McLeary Co., Printers
1943

ANNUAL REPORT
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Notice to Taxpayers

All taxpayers should read the following requirements and comply with them.

Section 70, Chapter 13, Revised Statutes of Maine, 1930.

Before making assessments, the assessors shall give notice in writing to the inhabitants, by posting notifications in some public place in town or shall notify them in such other way as the Town at its Annual Meeting directs, to make and bring in to them a true and perfect list of the polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice, does not bring in such lists, he is thereby barred of his rights to make application to the assessors as County Commissioners for any abatement of his taxes unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed.

(PLEASE READ — VERY IMPORTANT)

TOWN OFFICERS

Elected March 9, 1942

MODERATOR

WARREN E. MESLER

TOWN CLERK

LILA GALE LINCOLN

SELECTMEN, ASSESSORS AND OVERSEERS OF POOR

ERNEST H. BROWN

MAURICE T. NEWCOMBE

MALCOLM M. SOULE

TOWN TREASURER

CHRISTINE E. STETSON

ROAD COMMISSIONER

HORATIO HARRINGTON

TAX COLLECTOR

CHARLES N. LIBBY

MEMBER OF THE SCHOOL BOARD

BRENTON HINES

CHIEF OF THE FIRE DEPARTMENT

CHARLES S. GOTT

WARREN WALTON

Appointments

CONSTABLES

HORACE DAVENPORT

C. N. LIBBY

C. H. GILE

WALDO LINCOLN

WILLIAM SMITH

CHARLES FISH

STANLEY KNEELAND

HAROLD LOVEJOY

PAUL GOULD

ELMO GODFREY

SAMUEL JOWETT

EVERETT LEIGHTON

SEXTONS

D. R. BERRY

E. J. BAILEY

C. N. LIBBY

H. L. NORRIS

C. H. GILE

SURVEYOR OF WOOD AND BARK

E. J. BAILEY

HEALTH OFFICER

D. F. D. RUSSELL, M. D.

DEPUTY FIRE WARDENS

HORATIO HARRINGTON

PAUL F. GOULD

Assessors' Report

Appraisal of Property April 1, 1942

Resident Real Estate	\$195,815 00
Non-Resident Real Estate	142,245 00
<hr/>	
Total Real Estate	\$338,060 00
Resident Personal Estate	\$20,039 00
Non-Resident Personal Estate	3,445 00
<hr/>	
Total Personal Estate	\$23,484 00
<hr/>	
Grand Total	\$361,544 00

Rate of taxation, .0455	
Town tax	\$13,354 00
State tax	2,864 22
County tax	538 99
Overlay tax	85 66
<hr/>	
Total Commitment	\$16,842 87
Supplementary tax	47 89

131 Polls taxed at \$3.00
Gains in computation .53

LIST OF PERSONAL PROPERTY

Horses, 34	\$2,445 00
Colts, 3-4, 3	350 00
Colts, 2-3, none	
Cows, 134	4,695 00
Oxen, 21	700 00
Three year olds, 12	375 00
Two year olds, 48	1,020 00
Poultry (over 50 in number) 2,333	1,701 00

Stock in trade	\$2,700 00
Unmanufactured materials in mills, none	
Logs, 30M	180 00
Lumber, none	
Wood and bark, 245 cords	935 00
Boats, 13	1,575 00
Gasoline pumps and attachments, 10	635 00
Musical instruments, 33	2,035 00
Radios, 96	1,220 00
Furniture, 1	500 00
Finished products in mills, none	
Tractors, 9	235 00
Machinery and equipment	900 00
Goats, 6	30 00
Outboard motors and other machinery, 3	90 00
Sawmills, 2	800 00
Pulpwood, 17 cords	50 00
Geese, 3	3 00
Store fixtures	200 00
Pin games, 1	100 00
Total	<hr/> \$23,484 00

MONEY RAISED AND APPROPRIATED

Common Schools	\$3,200 00
High School tuition	900 00
High School conveyance	300 00
Repair of Schoolhouses	100 00
Insurance	100 00
Light and Power	50 00
Repair of Roads and Bridges	1,300 00
Snow Removal	1,200 00
Poor	1,800 00
Patrol Roads	335 00
Memorial Day	25 00
Contingent	1,000 00
State Aid Roads	533 00
Coupons on Bonds	403 00
Third Class Road Maintenance	281 00
Bonds due in March 1943	1,000 00

Interest on Notes	\$100 00
Wayne Library Ass'n	100 00
Street Lights	252 00
Kennebec Lakes Ass'n	50 00
Fire Dept.	200 00
Civilian Defense	100 00
State Health Nursing	25 00
Total	<hr/> \$13,354 00

NOTICE TO REAL ESTATE OWNERS OF WAYNE

In accordance with the State Laws, Chapter 43, Section 9 of the Revised Laws of 1930, "whenever a city, town, or plantation is notified by the Commissioner of Agriculture of the presence of the Brown-Tail Moth or Sa Jose scale, the mayor of each city, the selectmen of each town, and the assessors of each plantation shall notify each owner of real estate located therein, requiring him to destroy the above named insects in his orchard and shade trees within a specified time."

It is recommended that these insects' nests be removed while there is still snow on the ground so that the nests may be easily seen and burned.

Property owners of Wayne are hereby notified to remove the nests of all Brown-Tails on their premises on or before March 15, 1943.

Town of Wayne

ERNEST H. BROWN,
M. T. NEWCOMBE,
M. M. SOULE,

Selectmen of Wayne.

Selectmen's Report

CONTINGENT ACCOUNT

Warrants Drawn

W. J. Rideout, salary as Superintendent	\$236 26
Christine Stetson, salary as Treasurer	127 14
E. H. Brown, salary and expenses as Selectman	246 57
M. T. Newcombe, salary and expenses as Selectman	126 00
Lila Gale Lincoln, salary and expenses	111 06
M. M. Soule, salary and expenses	142 06
E. G. Godfrey, balance on 1941-42 Comm.	169 67
Sue Hart, School Committee	18 00
Sue Hart, care of Transients	25 00
Livermore Falls Trust Co., supplies	4 54
Maine Printing Corp., printing the town report	110 60
Loring, Short & Harmon, supplies	19 90
Percy Bryant, hauling school supplies	3 52
C. M. P. Co., lights, Town House	11 00
Sears, Roebuck & Co., shades for Town House	84
Gardner Turner, repairs Town House steps	1 38
Maine Municipal Ass'n, dues	15 00
The Dunlap Agency, insurance on Town House	35 00
E. J. Bailey, repairs	1 05
A. N. Douglas, recording	6 95
State Treasurer, dogs, 1941	105 10
Department of Audit, 1942 audit	60 20
V. A. Lincoln, bookkeeping and services	49 30
D. F. D. Russell, M. D., Health Officer	29 56
D. F. D. Russell, reporting deaths	1 00
W. W. Walton, Election Clerk	6 00
Roland Wallingford, Election Clerk	7 00
E. W. Fuller, Election Clerk	7 00
Mary Norris, Election Clerk	7 00
W. E. Mesler, Moderator	6 00
Marks Printing House, supplies	2 00
C. N. Libby, Commission on 1942 Taxes	240 00

C. N. Libby, Dog Constable	\$ 5 00
C. N. Libby, Posting Warrants	6 00
C. N. Libby, Discounts on 1942 Taxes	201 86
C. N. Libby, Abatements	22 01
A. W. Millett, School Committee	15 00
Total	\$2,168 52

Available	
Appropriation	\$1,000 00
Overlay Tax	85 66
Supplementary Tax	50 89
Excise Taxes	674 70
Peoples Ticonic Bank	80
Sale of Bldg. on Rogers Place	10 00
State Treas., Tax on Bank Stock	65 37
State Treas., Dog License Refund	41 83
State Treas., R. R. & Tel. Tax	11 23
Gain in Sales of Town Owned Liens	471 56
Total Available	\$2,412 04
Unexpended balance Feb. 20, 1943	\$243 52

TOWN POOR
Warrants Drawn
NATHAN HANDY FAMILY

Roland Wallingford, milk	\$ 23 80
Paul Gould, supplies	102 05
A. W. Ladd, rent	42 00
Sears, Roebuck & Co.	9 32
Total	\$177 17

JOE DIGNARD

L. P. Harris, supplies	\$110 00
Fred Chenery, M. D.	34 50
Stinchfield's Store	31 55
Total	\$176 05

GEORGE PALMER

Stinchfield's Store, supplies	\$61 54
D. F. D. Russell, M. D.	16 45
Central Optical Co., glasses	6 00
Horace Davenport, wood	10 00
Maurice Dostie, wood	15 00

Total	<u> </u>	\$108 99
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AID TO DEPENDENT VETERANS

D. F. D. Russell, M. D.	\$91 50
Fred Chenery, M. D.	28 00

Total	<u> </u>	\$119 50
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ELMER THOMPSON

Holman Norris, digging grave	\$ 5.00
Saint Mary's General Hospital	10 90
Roderick's Funeral Home	115 50

Total	<u> </u>	\$131 40
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LUCY BUTTERFIELD

Town of Industry, Ambulance	\$10 00
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Total	<u> </u>	\$10 00
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AID TO DEPENDENT CHILDREN

Bureau of Social Welfare	\$387 67
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Total	<u> </u>	\$387 67
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	<u> </u>	\$1,110 78
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AID TO DEPENDENT VETERANS (STATE)

Paul F. Gould, supplies	\$276 99
Roland Wallingford, milk	151 50
Harvey Michaud, meat	105 29
Albert Stevens, wood	46 00
Ray Norris, rent	10 00
Central Maine General Hospital	56 00

Leon Roberts & Son, burial	\$ 10 00	
Holman Norris, digging grave	1 50	
D. F. D. Russell, M. D.	102 10	
I. C. Berry, potatoes	6 95	
Sears, Roebuck & Co., clothing	86 70	
E. H. Jackson, M. D., glasses	22 00	
Arthur Patten, wood	20 00	
Stinchfield's Store	38 18	
Total		\$933 21
<hr/>		
Grand Total of Town Poor and Aid to Dependent Veterans		\$2,043 99

Available		
Balance, February 20, 1942	\$ 325 45	
Appropriation, March 9, 1942	1,800 00	
Willard Fish, refund	4 10	
Lizzie Foss, refund	84 26	
State Treasurer	58 25	
State Treasurer	52 15	
State Treasurer	21 25	
State Treasurer	5 71	
State Treasurer	118 30	
State Treasurer	169 15	
State Treasurer	14 00	
State Treasurer	153 35	
State Treasurer	59 14	
State Treasurer	162 18	
State Treasurer	71 15	
Total		\$3,098 44
Unexpended Balance Feb. 20, 1943	\$1,054 54	

FIRE TRUCK
Warrants Drawn

E. J. Bailey, care of fire equipment	\$25 00
The Dunlap Agency, insurance	19 00
Central Maine Power Co., lights	11 40
Gardner Turner, watching fire	2 47
Archie Wells, gasoline	12 88

Ted Dodge Jr., watching fire	\$ 5 18	
Theodore Dodge, repairs	10 20	
A. W. Maxwell, fuel	63 00	
Donald Chase, watching fire	88	
Raymond Rendall, fire pumps	28 35	
Eastern Fire Equipment Co., supplies	7 84	
Blanchard Associate Inc., supplies	4 61	
Fred Raymond, repairs	7 55	
Russell Dodge, watching fire	6 60	
	<hr/>	
Total expended		\$204 96

Available

Appropriation March 9, 1942	\$200 00	
North Wayne Fire Dept.	19 33	
	<hr/>	
Total available		\$219 33
Balance Feb. 20, 1943	\$14 37	

STREET LIGHTS

Warrants Drawn

Central Maine Power Co.	\$256 00
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Available

Appropriation March 9, 1942	\$252 00	
	<hr/>	
Overdrawn Feb. 20, 1943		\$4 00

CIVILIAN DEFENSE

Warrants Drawn

New England Telephone Co.	\$25 84	
Raymond Rendall, fire pumps	85 05	
Fred Parcher, telephone pole	1 00	
E. C. Leighton & Sons, lumber for O. P.	34 15	
	<hr/>	
Total expended		\$146 04

Available

Appropriation March 9, 1942	\$100 00	
S. P. Heckman, fire pump	9 70	
	<hr/>	
		\$109 70
	<hr/>	
Overdrawn Feb. 20, 1943		\$36 34

STATE SCHOOL NURSING

Warrants Drawn

State Bureau of Health	\$25 00
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Available

Appropriation March 9, 1942	\$25 00
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REPAIRS OF ROADS AND BRIDGES (SUMMER)

Warrants Drawn

Road Commissioner's Payrolls	\$1,424 27
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Available

Appropriation March 9, 1942	\$1,300 00
State Treasurer, rent of tractor	24 00
Charles Gott, rent of tractor	1 00
Balance from 1942	27 45

Total	<u>\$1,372 45</u>
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Overdrawn Feb. 20, 1943	<u>\$51 82</u>
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THIRD CLASS MAINTENANCE

Warrants Drawn

Road Commissioner's Payrolls	\$290 84
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Available

Appropriation March 9, 1942	\$281 00
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Overdrawn Feb. 20, 1943	<u>\$9 84</u>
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STATE AID CONSTRUCTION

No warrants drawn

Available

Appropriation March 20, 1942	\$533 00
Balance from 1942	59 76
Fred Roderick, tarring in front of store	7 78

Total	<u>\$600 54</u>
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Balance Feb. 20, 1943	\$600 54
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PATROL ROADS**Warrants Drawn**

State Highway Comm.	\$356 40
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Available

Appropriation March 9, 1942	\$335 00
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Overdrawn Feb. 20, 1943	\$21 40
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WINTER ROADS**Warrants Drawn**

Road Commissioner's Payrolls	\$1,905 39
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Available

Appropriation March 9, 1942	\$1,200 00
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C. H. Gile, plowing driveway	5 00
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Ruth Ault, plowing driveway	5 00
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Harold Swift, plowing driveway	5 00
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Henry Waitt, plowing driveway	5 00
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E. A. Godfrey, plowing driveway	5 00
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State Treasurer, snow removal	638 93
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Balance from 1942	410 86
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Total Available	\$2,274 79
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Balance Feb. 20, 1943	\$369 40
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STATE TAX**Warrants Drawn**

State Treasurer	\$2,864 22
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Available

Appropriation	\$2,864 22
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COUNTY TAX**Warrants Drawn**

County Treasurer	\$538 99
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Available

Appropriation	\$538 99
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LIBRARY ASS'N

Warrants Drawn

Katie M. Stinchfield, Treasurer		\$110 00
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Available

Appropriation March 9, 1942	\$100 00	
State Treasurer, Library Stipend	10 00	

Total Available		\$110 00
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MEMORIAL DAY

Warrants Drawn

L. M. Norris		\$10 25
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Available

Appropriation March 9, 1942		\$25 00
Balance Feb. 20, 1943	\$14 75	

INTEREST ON BONDS

Warrants Drawn

Livermore Falls Trust Co.		\$385 00
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Available

Appropriation		\$403 00
Balance Feb. 20, 1943	\$18 00	

LOAN ACCOUNT

Warrants Drawn

Livermore Falls Trust Co.		\$2,000 00
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Available

Livermore Falls Trust Co.	\$1,000 00	
Balance from Feb. 20, 1942	1,000 00	

Total		\$2,000 00
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REDUCTION OF DEBT (PAYMENT ON BOND)

Warrants Drawn

Livermore Falls Trust Co.		\$1,000 00
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Available

Appropriation March 9, 1942		\$1,000 00
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INTEREST ACCOUNT

Warrants Drawn

Livermore Falls Trust Co.	\$61 96	
Wing Cemetery Ass'n	12 00	
	<hr/>	
Total		\$73 96

Available

Appropriation March 9, 1942		\$100 00
Balance Feb. 20, 1943	\$26 04	

KENNEBEC LAKES ASS'N

No Warrants Drawn

Available

Appropriation March 9, 1942		\$50 00
Balance Feb. 20, 1943	\$50 00	

COMMON SCHOOLS

Warrants Drawn

TEACHING

Avena Currier	\$252 00	
Leslie Farnum	456 80	
Avis Hall	224 00	
Shirley Piper	434 20	
Edna Wallingford	655 20	
Laura Walton	3 00	
Edith Wescott	32 50	
	<hr/>	
Total		\$2,057 70

JANITORS

Leslie Farnum	\$113 00	
Warren E. Mesler	56 00	
William Norris	6 00	
H. O. Parker	1 75	
Louise Turner	14 00	
Edna Wallingford	112 50	
	<hr/>	
Total		\$303 25

CONVEYANCE

Art's Motor Mart	\$ 65 94	
George A. Dodge	101 27	
Theodore Dodge	15 95	
Charles S. Gott	20 83	
Samuel Jowett	1 42	
Norcross Motor Sales	1 25	
H. O. Parker	75 67	
D. A. Stewart	292 00	
R. B. Taylor	49 80	
Laura Walton	142 00	
Wellman Chevrolet	19 65	
A. D. Wells	79 56	
	<hr/>	
Total		\$865 34

SUPPLIES

Beckley-Cardy Co.	\$ 5 20	
Edward E. Babb Co.	81	
Central Maine Power Co.	3 95	
Leslie Farnum	1 49	
Ginn & Co.	5 88	
Howard & Brown	4 30	
J. L. Hammett & Co.	2 31	
Maine Public Health Ass'n	30	
Warren E. Mesler	2 00	
Livermore Falls Sub-District	57 71	
National Education Ass'n	1 69	
	<hr/>	
Total		\$85 64

FUEL

J. B. Berry	\$220 00	
T. E. Dodge	26 00	
S. Belden	8 00	
Paul F. Gould	6 00	
William Scott	18 50	
	<hr/>	
Total		\$278 50

BOOKS

Allyn & Bacon	\$ 1 46
American Book Co.	4 20
Beckley-Cardy Co.	15 26
Frontier Press	7 12
Ginn & Co.	48
Houghton Mifflin Co.	26 34
The MacMillan Co.	4 46
G. C. Murian	4 64
Scott Furman	45 94
John C. Winston Co.	7 20
World Book Co.	55 60
	<hr/>
Total	\$172 70

RECAPITULATION

Warrants Drawn

Teachers	\$2,057 70
Janitors	303 25
Conveyance	865 34
Supplies	85 64
Fuel	278 50
Books	172 70
	<hr/>
Total Orders Drawn	\$3,763 13

Available

Appropriation March 9, 1942	\$3,200 00
Bal. from 1942	219 91
State Treasurer	696 30
Refund, Houghton Mifflin	13 17
	<hr/>
Total Available	\$4,129 38
Balance Feb. 20, 1943	\$366 25

REPAIRS

Warrants Drawn

E. J. Bailey	\$ 1 25
Beckley-Cardy Co.	54 74
Paul F. Gould	5 47

H. P. Gray	\$ 6 00	
B. J. Hines	21 55	
E. C. Leighton & Sons	4 50	
Frances Maxim	5 00	
A. W. Millett	2 60	
William Norris	1 50	
Stinchfield's Store	7 74	
Otto Weston's Hardware Co.	1 93	
G. F. Turner	1 45	
<hr/>		
Total		\$113 73

	Available	
Appropriation March 9, 1942	\$100 00	
Bal. from 1942	135 46	
<hr/>		
Total Available		\$235 46
Balance Feb. 20, 1943	\$121 73	

INSURANCE - LIGHT - POWER

	Warrants Drawn	
Central Maine Power Co.	\$29 87	
Charles S. Gott, Insurance	46 86	
<hr/>		
Total		\$76 73

	Available	
Appropriation March 9, 1942, Light & Power	\$ 50 00	
Appropriation March 9, 1942, Insurance	100 00	
Balance from 1942	25 53	
<hr/>		
Total Available		\$175 53
Balance Feb. 20, 1943	\$98 80	

HIGH SCHOOLS

CONVEYANCE

	Orders Drawn	
Art's Motor Mart	\$ 69 94	
G. A. Dodge	101 28	
T. E. Dodge	15 93	

C. S. Gott	\$18 03	
Jowett's Garage	1 42	
H. O. Parker	71 17	
D. A. Stewart	2 00	
R. B. Taylor	49 80	
Wellman Chevrolet Co.	19 55	
A. D. Wells	79 52	
Total		\$428 74

TUITION

Coburn Classical Institute	\$ 95 00	
Kents Hill School	325 00	
Town of Winthrop	1,060 00	
Total		\$1,480 00

RECAPITULATION

Conveyance	\$ 428 74	
Tuition	1,480 00	
Total		\$1,908 74

Available

Appropriation High School Tuition	\$900 00	
Appropriation High School Conveyance	300 00	
Bal. from 1942	653 92	
State School Fund	500 00	
Total		\$2,353 92
Balance Feb. 20, 1943	\$445 18	

RECOMMENDED BUDGET FOR 1943

Common Schools	\$3,200 00
High School Tuition	900 00
High School Conveyance	300 00
Repairs of Schoolhouses	100 00
Insurance	50 00
Light & Power	50 00
Poor	1,000 00
State Aid Road	533 00
Third Class Maintenance	281 00

Summer Roads	\$1,500 00
Winter Roads	1,200 00
Patrol Roads	335 00
Street Lights	252 00
Library Ass'n	100 00
Fire Department	150 00
Civilian Defense	100 00
Interest	50 00
Bond Retirement	2,000 00
Coupons on Bonds	350 00
Contingent Account	1,200 00
<hr/>	
Total Recommended	\$13,651.00

The Town of Wayne is in a better financial condition than it has been for a good many years. The Selectmen have paid all bills as they have been presented, paid off a \$1,000.00 loan that we borrowed this Spring in anticipation of this year's taxes and also a \$1,000.00 note carried over from former years. There are no outstanding bank notes owed by the Town.

By strict economy and an aggressive attitude toward the collection of matured tax liens, we have been able to bring the Net Debt of the Town down to a very low point.

You will notice in our Budget recommendation for 1943, we have recommended raising \$2,000.00 instead of the customary \$1,000.00. We believe that this can be done without raising the tax rate—and that by anticipating future Bond payments while "times" are good, the Town will be able to ease up on the tax rate when "times" are not as good as they are now.

We are printing the State Audit this year in full. You will notice that this is an Audit of the year 1941-1942. We believe that the books of the Town Officials should be subject to Audit but we are firmly convinced that the Audit should be of the Current year and also that it should be simplified so as to make it understandable to the average individual. The cost of this Audit was \$60.20.

Respectfully submitted,

ERNEST H. BROWN,
MAURICE T. NEWCOMBE,
MALCOLM M. SOULE,

Selectmen of Wayne.

Treasurer's Report

Balance	\$1,703 97
Dorothy Brown, Thompson Liens	283 97
Mary Dodge, 1941 Lien	47 99
Harry Knowlton, J. H. Knowlton Liens, 1939, 1941	24 08
Waldo Lincoln, E. L. Lincoln Liens	150 00
Francis Bate, Lunt Lien, Henry Waitt	500 00
Norman Safford, Liens, 1936, '38, '40, '41	62 55
R. G. Coolidge, Liens, 1936, 1938	175 90
C. D. Lincoln, Heirs of, Lien, 1935	32 55
Phil. Bradford, Liens, 1940, 1941	13 29
Norman Safford, on C. L. Lane's Lien	10 00
Oscar Merrill, Liens, Nettie Wilson	71 05
George Lane, Liens, Roger Place	10 00
Edward O'Mally, Liens	108 04
Livermore Falls Trust Co., Liens, Turcotte	105 02
Willard Fish, Reimburse Town	4 10
Plowing Driveways Winter 1942-43	
Chester Gile	5 00
Mrs. Ruth Ault	5 00
Harold Swift	5 00
Henry Waitt	5 00
E. A. Godfrey	5 00
Linwood Diamond, Burnham Place	55 00
Mary Caldwell and Ned Bishop, Ridley Place	170 28
Lizzie Foss, Reimburse Town	84 26
Fred Roderick, Tarring	7 78
No. Wayne Fire Dept., Pumps	19 33
Mr. S. B. Heckman, Pump	9 70
Peoples Ticonic Bank, Fifth Div.	80
Houghton Mifflin, Overpaid	13 17
State Treasurer	
Vet. William Norris	884 63
Rental of Tractor	24 00

State Treasurer

Snow Removal	\$ 638 93
Library Stipend	10 00
State School Fund	1,196 30
Dog License Refund	41 83
R. R. & Tel. Tax	11 23
Bank Stock	65 37
Livermore Falls Trust Co., Loan	1,000 00
Supt. W. J. Rideout, Rent of Wayne Hall	1 00
C. S. Gott, Rental of Tractor	1 00
E. A. Godfrey, 1941 Tax Liens	644 31
E. A. Godfrey, 1941 Tax	17 12
E. A. Godfrey, 1942 Excise Tax	275 23
C. N. Libby, Collector	
1942 Tax	16,546 46
1942 and 1943 Excise Tax	399 47
1942 Abatements	22 01
1937 Tax	6 91
1938 Tax	8 75
1939 Tax	31 32
1940 Tax	57 60
	<hr/>
	\$25,571 30

31 Warrants Drawn

\$22,322 47

Cash on Hand

3,248 83

\$25,571 30 \$25,571 30

Respectfully submitted,

CHRISTINE E. STETSON,

Town Treasurer.

Tax Collector's Report

Commitment	\$16,842 87
Supplementary	50 89
Total	<u>\$16,893 76</u>

Paid Treasurer	\$16,568 47
Tax Liens	310 55
Uncollected Tax	14 74
Total	<u>\$16,893 76</u>

Excise Tax Collected	\$399 47
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LIST OF UNCOLLECTED 1942 TAX

	Poll	Personal	Total
E. J. Bailey		\$10 15	\$10 15
Paul Turcotte	\$3 00	1 59	4 59
Total		<u></u>	<u>\$14 74</u>

TAX LIENS RECORDED FEB. 1942

E. L. Frost	\$19 34
C. Samuel Libby	26 16
A. W. Millett	77 35
C. M. & A. M. Frost	22 75
Viola Waitt	50 05
Heirs of R. E. Lindsey	3 41
Heirs of R. E. Lindsey	2 28
Heirs of J. H. Knowlton	9 10
Lothrop & Thomas	4 55
R. K. Lothrop	2 28
R. K. Lothrop	11 38
Elizabeth McArthur	81 90

1940 TAX ACCOUNT

Due Treas. Feb. 20, 1942		\$61 70
Paid Treas.		56 52

Due Treas. Feb. 24, 1943		\$5 18
Uncollected Tax, Paul Turcotte	\$5 18	

1939 TAX ACCOUNT

Due Treas. Feb. 20, 1942		\$40 01
Paid Treas.	\$31 32	
Due Treas. Feb. 24, 1943	8 69	

Total		\$40 01
-------	--	---------

List of Uncollected Taxes

Lubert Roberts	\$2 35	
Paul Turcotte	6 34	
Total		\$8 69

1938 TAX ACCOUNT

Due Treas. Feb. 20, 1942		\$8 75
Paid Treas.		8 75

1937 TAX ACCOUNT

Due Treas. Feb. 20, 1942		\$6 91
Paid Treas.		6 91

Respectfully submitted,

CHARLES N. LIBBEY,

Collector of Taxes.

Road Commissioner's Report

SUMMER ROADS

Orders Drawn

Horatio Harrington, Road Commissioner	\$ 70 90
Horatio Harrington, truck	196 27
W. E. Ames	1 32
Ned Bishop	152 96
Leon Berry	3 20
Henry Boynton	1 76
Bancroft and Martin, culverts	60 48
Carleton Cook	135 36
Donald Chase	3 20
Theodore Dodge, truck	71 38
Horace Davenport	7 04
E. R. Emmons, repairs	1 40
Charles Fish	122 72
Kelsie Fish, Jr.	38 06
Pearl Gray	3 20
Leroy Gray	3 20
Paul Gould, truck	169 08
C. S. Gott, insurance	11 55
Linwood Harrington, truck	32 75
Edwina S. Harrington, telephone, postage, etc.	10 00
Stanley Kneeland	3 52
V. A. Lincoln	1 68
Waldo Lincoln	7 04
Lewiston Welding Co.	82
Charles Maxim	48 96
Adelbert Maxim	36 99
Morrill Brothers, gravel	4 20
Francis Maxim	7 04
Paul Millett	7 04
Herman Manter	7 48
Bruce Mesler	1 76

Norcross Motor Sales	\$ 75
Holman Norris, truck	20 23
John Parker	5 28
Wm. Scott	17 85
Myrle Scott	6 60
Ralph Taylor	5 28
A. D. Wells, gas and oil	14 92
Stanley Webber	47 64
Warren Walton, truck	83 36

\$1,424 27

Overdrawn

\$70 77

Available

Appropriation	\$1,300 00
Rec'd from State, use of tractor	24 00
Rec'd from C. S. Gott, use of tractor	1 00
Balance, 1941	28 50

\$1,353 50

THIRD CLASS MAINTENANCE ROAD

Orders Drawn

Horatio Harrington, Foreman	\$80 84
Ned Bishop	65 24
Carleton Cook	44 12
Horace Davenport	3 52
Theodore Dodge	12 20
Kelsie Fish Jr.	6 38
Walter Frost	3 52
Charles Fish	33 56
Ellery Frost	3 52
Paul Gould	9 52
Stanley Kneeland	9 90
R. L. Norris	15 00
John Paradis	3 52

\$290 84

Available

Appropriation	\$281 00
Overdrawn	9 84

\$290 84

STATE AID ROAD

Available

Appropriation	\$533 00
Rec'd, Fred Roderick, tarring	7 78
Unexpended Balance, 1941	59 76
1942 Special Resolve	300 00

 \$900 54

WINTER ROADS

Orders Drawn from Feb. 20, 1942 to Feb. 20, 1943

Horatio Harrington, Road Commissioner	\$200 54
Horatio Harrington, truck	207 74
Richard Ault	1 75
Robert Ault	1 75
Henry Boynton	11 28
Ned Bishop	118 92
Isaac Berry, team labor, stakes and posts	54 97
Pete Breton	1 00
Adrian Breton	2 00
Leon Berry	4 80
Carleton Cook	16 32
Donald Chase	6 40
B. M. Clark, plow blade	6 30
Horace Davenport	4 80
Robert Davenport	7 50
Theodore Dodge	81 21
Theodore Dodge, Jr.	21 75
J. E. Donovan, repairs	1 25
Eastern Tractor and Equipment Co.	14 31
Charles Fish	32 88
Willard Fish	16 40
H. E. Fournier, repairs	3 66
Ellery Frost	26 00
Paul Gould, truck	81 84
Chester Gile	6 40
Pearl Gray	4 80
Leroy Gray	4 80
David Godfrey	3 04
C. S. Gott, insurance	11 55
Linwood Harrington, truck	109 78

Fred Hanes, posts	\$ 2 50
Hussey Hardware Co.	3 24
Jowett's Garage	22 00
Stanley Kneeland	37 82
G. F. Knight	75
V. A. Lincoln	2 00
Richard Lincoln	8 50
Harold Lovejoy	6 00
Lewiston Welding Co.	11 92
Adelbert Maxim, truck	14 76
Charles Maxim	3 20
D. H. Maxim Est., road salt	29 45
George Marson Jr.	5 75
C. W. McGary	10 00
Herman Manter	4 00
Town of Monmouth, breaking snow	15 00
Ray Norris	6 25
Mary E. Norris, gravel	25 00
Norcross Motor Sales	25
Holman Norris	4 76
Charles E. Putnam, repairs	14 70
John Parker	13 30
Robert Parker	5 25
David Petersen	2 00
H. O. Parker, express	2 10
Ralph Riggs	1 00
Rand & Moore	2 00
M. M. Soule	66
Ralph Taylor	5 50
Turner & Hallowell, repairs	6 00
Gardner Turner	1 32
A. D. Wells, gas and oil	85 78
Stanley Webber	13 20
Warren Walton, plowing snow	457 85
Warren Wells	15 84
	<hr/>
	\$1,905 39
Unexpended Balance	369 40
	<hr/>
	\$2,274 79

Available

Appropriation	\$1,200 00
Rec'd from State for Snow Removal	638 93
Unexpended Balance 1941-42	410 86
Breaking Dooryards	25 00
	<hr/>
	\$2,274 79

RECOMMENDATIONS FOR 1943

Summer Roads	\$1,500 00
Winter Roads	1,200 00

Respectfully submitted,

HORATIO HARRINGTON,

Road Commissioner.

WILLIAM D. HAYES, C. P. A.
STATE AUDITOR



HAROLD E. CRAWFORD,
MUNICIPAL AUDITOR
CHESTER A. DOUGLAS,
CHARLES G. DUDLEY
DEPARTMENTAL AUDITORS

STATE OF MAINE
State Department of Audit
Augusta

December 28, 1942

TO THE INHABITANTS OF THE TOWN OF WAYNE:

In accordance with the request of your municipal officers, this department, represented by M. G. Allen, has completed an examination of the accounts of your town officials for the municipal year ended February 20, 1942.

Our report, herewith submitted, was prepared from your town records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of that date.

The data obtained by us is summarized in the following:

	Comments-
Exhibit A	Balance Sheet
B	Cash Receipts and Disbursements
C	1941 Valuation and Commitment
D	Statement of Departmental Operations
E	Analysis of Change in Net Deficit
Schedule 1	Reconciliation of Treasurer's Cash Balance
2	Uncollected Taxes
3	Tax Liens and Deeds
4	Mortgage Deed Note
5	Account Receivable
6	Trust Funds
7	Accounts Payable
8	Note Payable
9	Bonds Payable

Respectfully submitted,

STATE DEPARTMENT OF AUDIT,

Harold E. Crawford,

Municipal Auditor.

HEC|c

COMMENTS

CASH:

An examination was made of all receipts as recorded, and cash represented by these receipts was found to have been deposited currently in the bank. A summary of receipts is shown on Exhibit B.

Expenditures were made by check from properly authorized warrants, supported by invoices and payrolls on file.

The cash balance, shown on Schedule 1, was reconciled with the bank as of November 1, 1942, and the receipts and disbursements examined back to February 20, 1942, in order to verify the cash balance as of that date.

TAXES:

The 1941 tax commitment was found to be in agreement with the Assessors' records. Uncollected taxes on this commitment are shown on Schedule 2, as are those for prior years.

The excise tax was verified with the copies of the receipts as follows:

E. A. Godfrey, Collector:

1941 — Receipts No. 1 to No. 31 and	
No. 104 to No. 150	\$277 02
1942 — Receipts No. 1 to No. 45	283 64

\$560 66

E. N. Libby, Collector (verified last audit)	141 61
--	--------

\$702 27

Deposited with Treasurer	726 13
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\$23 86

Adjustment already made	6 00
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Overpayment due E. A. Godfrey (Schedule 7)	<u>\$17 86</u>
--	----------------

All excise tax was credited direct to the contingent account by vote of the town.

TAX LIENS AND DEEDS:

The payments on tax liens and deeds appeared to have been applied against the proper items, and those remaining unpaid according to the records are shown on Schedule 3.

TRUST FUNDS:

The trust fund investments were checked and are shown on Schedule 6. It appeared that all income had been properly accounted for.

GENERAL:

An examination of invoices and payrolls was made, and they appeared to be proper charges and correctly recorded.

Copies of the dog licenses issued were checked, as follows:

38 males @ 90c	\$34 20
8 females @ \$4.90	39 20
13 spayed females @ 90c	11 70
2 kennels @ \$10.00	20 00
	<hr/>
Paid State Treasurer	<u>\$105 10</u>

With the exception of cash and trust funds, no external verification was made of your asset or liability accounts.

Exhibit A

TOWN OF WAYNE

BALANCE SHEET — February 20, 1942

(Compared with February 20, 1941)

		ASSETS	
Subsidiary Schedules:		Feb. 20, 1942	Feb. 20, 1941
1	Cash:	\$1,703 97	\$ 975 61
	Tax Accounts:		
2	Uncollected Taxes \$ 778 80	\$1,583 92	
3	Tax Liens & Deeds 3,974 88	4,278 93	
		<hr/>	<hr/>
		4,753 68	5,862 85
	Tax Lien Costs — 1939	58 18	73 18
4	Mortgage Deed Note	225 35	319 96
5	Accounts Receivable	309 07	
6	Trust Fund Investments \$1,594 80		1,201 75
	Less Used by Town — 300 00		
		<hr/>	<hr/>
		1,294 80	
		<hr/>	<hr/>
	TOTAL ASSETS	\$8,345 05	\$8,433 35
		<hr/> <hr/>	<hr/> <hr/>

LIABILITIES

7	Accounts Payable	\$ 17 86	
8	Note Payable	1,000 00	\$ 2,000 00
9	Bonds Payable	11,000 00	12,000 00
Due State Agencies:			
	1940 Tax	\$1,471 94	
	Old Age Assistance	202 09	
			<u>1,674 03</u>
	Due Cemetery Funds	300 00	300 00
6	Trust Funds Reserve	\$1,594 80	\$1,501 75
	Less Due Cem. Funds	300 00	300 00
		<u>1,294 80</u>	<u>1,201 75</u>
	TOTAL LIABILITIES	\$13,612 66	\$17,175 78
Surplus Accounts:			
Ex. D	Departmental Bal-		
	ances Forward	\$1,669 34	\$ 36 31
Ex. E	Net Deficit	6,936 95	8,706 12
		<u>5,267 61</u>	<u>8,742 43</u>
	COMBINED LIABILITIES		
	AND SURPLUS ACCTS.	\$8,345 05	\$8,433 35

Exhibit B

CASH RECEIPTS AND DISBURSEMENTS

Year ended February 20, 1942

Cash Balance — February 20, 1941	\$ 975 61
----------------------------------	-----------

RECEIPTS

Property & Poll Taxes:

Current Year	\$16,565 56
Prior Years	1,466 55
Tax Liens	1,369 07
Tax Deeds	3 00

\$19,404 18

	From State	Other Sources
Departmental:		
General Gov't	\$ 123 13	\$ 940 62
Highways & Bridges	4,139 24	291 85
Charities & Cor- rections	1,144 18	1,286 03
Education	1,210 27	28 20
Library	10 00	
	<hr/> \$6,626 32	<hr/> \$2,546 70
	(Exhibit D)	\$9,173 52

Temporary Loans 2,000 00

Other Receipts:

Tax Lien Costs, 1939	\$ 15 00
Mortgage Deed Note	319 96
Mortgage Deed Note	35 00
In lieu of Taxes	36 44
	<hr/> 406 40

TOTAL RECEIPTS \$30,984 10

TOTAL AVAILABLE \$31,959 71

DISBURSEMENTS

Departmental Accounts (Exhibit D)	\$24,154 09
1940 Tax Lien transfer	1,427 62
Temporary Loan	2,000 00
Notes Payable	1,000 00
State Tax — 1940	1,471 94
Old Age Assistance	202 09
	<hr/> \$30,255 74
Cash Balance — February 20, 1942 (Schedule 1)	<hr/> \$1,703 97

1941 VALUATION AND COMMITMENT
Year ended February 20, 1942

VALUATION:

Real Estate — Resident	\$194,143 00
— Non-resident	140,456 00
	<hr/>
	\$334,599 00
Personal Estate — Resident	\$19,289 00
— Non-resident	2,515 00
	<hr/>
	21,804 00

TOTAL VALUATION**\$356,403 00****COMMITMENT:**

Valuation x Rate — \$356,403.00 x .047	\$16,750 94
139 Polls @ \$3.00	417 00
Fractional Gain	43

**TAX COMMIT-
MENT****\$17,168 37**

Supplemental Tax 58 62

TOTAL CHARGES TO COLLECTOR (Schedule 2) \$17,226 99**CREDITS TO COLLECTOR:**

Cash to Treasurer	\$16,536 98
Abatements as Cash	28 58

16,565 56

UNCOLLECTED 1941 TAXES — February 20, 1942
(Schedule 2)

\$661 43**COMPUTATION OF ASSESSMENT***** Tax Commitment \$17,168 37**

Requirements — Town Appropriations \$	\$13,611 15
— State Tax	2,864 22
— County Tax	538 99

Total Appropriations (Exhibit D) 17,014 36

OVERLAY transferred to Surplus (Exhibit E)**\$154 01**

STATEMENT OF DEPARTMENTAL OPERATIONS
Year ended February 20, 1942

Balances from 1940/41 Yr.	Appropriations	Departmental Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	LAPSED BALANCES Ball's to 1942/43 Unexpended Year
	\$1,200 00	\$1,063 75		\$2,263 75	\$2,075 99	\$ 17 86	\$169 90
GENERAL GOVERNMENT:							
Contingent							
PROTECTION OF PERSONS & PROPERTY:							
Street Lights	252 00			252 00	240 00		12 00
Fire Department	155 00			155 00	188 56	\$33 56	
	407 00			407 00	428 56	33 56	12 00
HIGHWAYS & BRIDGES:							
Third Class Construction		804 25					
Road & Bridge Repairs	1,300 00	8 99		1,308 99	1,281 54		27 45
Patrol Roads	335 00			335 00	339 00	4 00	
Third Class Maintenance	161 92	421 00	64 40	647 32	321 37	326 05	
State Aid Construction	44 60	533 00	2,457 44	3,361 09	3,301 33		59 76
Snow Removal	120 90	1,200 00	605 94	1,926 84	1,515 98		410 86
Unimproved Roads			490 07	490 07	473 64		16 43
Tractor Repairs	425 15			425 15	425 15		
	476 83	4,214 15	4,431 09	8,494 46	7,657 91	326 05	4 00
							514 50
CHARITIES & CORRECTIONS:							
Support of Poor	1,067 72	2,000 00	2,430 21	3,09 07	3,671 56	3,037 04	\$ 634 52

		LAPSED BALANCES Bal's to						
		Balances from 1940/41 Yr.	Appropriations	Departmental Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges
								Unexpended
								1942/43 Year
EDUCATION:								
Common Schools	205 78	2,900 00	526 77	3,632 55	3,412 64			219 91
High Schools	1,222 22	900 00	700 00	2,822 22	2,168 30			653 92
Schoolhouse Repairs	132 15	150 00		282 15	146 69			135 46
Insurance, Light & Power	51 91	150 00	11 70	109 79	84 26			25 53
	1,508 24	4,100 00	1,238 47	6,846 71	5,811 89			1,034 82
UNCLASSIFIED:								
Kennebec Lake Assoc.	50 00			50 00	50 00			
Memorial Day	20 00			20 00	12 50			7 50
Library	100 00		10 00	110 00	110 00			
	170 00		10 00	180 00	172 50			7 50
INTEREST:								
On bonds	420 00			420 00	420 00			
On notes	100 00			100 00	146 99			46 99
	520 00			520 00	566 99			46 99
MUNICIPAL INDEBTEDNESS:								
Payment on Bonds	1,000 00			1,000 00	1,000 00			
SPECIAL ASSESSMENTS:								
State Tax	2,864 22			2,864 22	2,864 22			
County Tax	538 99			538 99	538 99			
	3,403 21			3,403 21	3,403 21			
TOTAL — ALL DEPARTMENTS		\$36 31 \$17,014 36	\$9,173 52 \$635 12	\$26,786 69 \$24,154 09	\$343 91 \$84 55	\$703 90 \$1,669 34		
		(Exh. A) (Exh. C)	(Exh. B)	(Exh. B)	(Exh. E)	(Exh. E)	(Exh. A)	

Exhibit E

ANALYSIS OF CHANGE IN NET DEFICIT

Year ended February 20, 1942

Net Deficit — February 20, 1941		\$8,706 12
Direct Charges:		
Loss on sale of tax acquired property		99 25
		<u>\$8,805 37</u>
Transactions affecting current year:		
Operating accounts —		
Unexpended Balances Lapsed		
(Exhibit D)	\$703 90	
Overdraft Balances Lapsed		
(Exhibit D)	84 55	
		<u>\$619 35</u>
Overlay (Exhibit C)		154 01
Payments in lieu of taxes		36 44
Supplemental Taxes (Exhibit C)		58 62
		<u>\$ 868 42</u>
Reduction of Debt by Appropriation:		
For payment of Bonds	1,000 00	
		<u>1,868 42</u>
Net Gain in Operating Accounts for Year		<u>1,868 42</u>
Net Deficit — February 20, 1942 (Exhibit A)		<u><u>\$6,936 95</u></u>

Schedule 1

RECONCILIATION OF TREASURER'S CASH BALANCE

February 20, 1942

Balance per Bank Statement—November 1, 1942	\$3,395 77
Deduct: Outstanding Checks	229 36
Balance per Check Book—Nov. 1, 1942	\$3,166 41
Add: Deposit, November 16, 1942	1,134 93
Cash on Hand (verified)	171 64
	\$4,472 98
Deduct: Warrant, November 16, 1942	585 43
Cash Balance, November 16, 1942	\$ 3,887 55
Add: 1942 43 Expenditures	13,633 66
	\$17,521 21
Deduct: 1942 43 Receipts	15,817 24
Cash Balance—February 20, 1942 (Exhibits A & B)	<u>\$1,703 97</u>

Schedule 2

UNCOLLECTED TAXES

Year	Balance 2 20 41	New Commitment	Collected	Tax Liens	Balance 2 20 42
1941		\$17,226 99	\$16,565 56		\$661 43 (Ex. C)
1940	\$1,516 32		29 93	\$1,427 62	58 77
1939	48 94		6 00		42 94
1938	11 75		3 00		8 75
1937	6 91				6 91
	<u>\$1,583 92</u>	<u>\$17,226 99</u>	<u>\$16,604 49</u>	<u>\$1,427 62</u>	<u>\$778 80</u>
	(Exh. A)	(Exh. C)		(Sch. 3)	(Exh. A)

1941:	Total	Poll	Real Estate	Personal	
Davis, J. E.	\$ 3 00	\$3 00			
Libby, C. N.	14 12	3 00		\$11 12	
Bradford, Phil L.	4 70		\$ 4 70		
Dodge, Mary A.	44 79		44 79		
Furbush, Winnifred	9 40		9 40		
Knowlton, J. H.	9 40		9 40		
Lothrop, R. K.	28 20		28 20		
Lovejoy, C. H.	31 73		31 73		
Libby, Samuel C.	27 03		27 03		
MacArthur, Elizabeth	84 60		84 60		
Millett, Aubrey	95 88		95 88		
Pearson, Gott Davis	103 40		103 40		
Ouellette, Albert	8 23		8 23		
Safford, Norman	13 64		13 64		
Sanborn, Herbert I.	17 63		17 63		
Lothrop & Thomas	4 70		4 70		
Thompson, W. A.	39 95		39 95		
Turcotte, Paul	99 88		99 88		
Wilson, Nellie	21 15		21 15		
	<hr/> \$661 43	<hr/> \$6 00	<hr/> \$644 31	<hr/> \$11 12	
	<hr/>	<hr/>	<hr/>	<hr/>	
	TOTAL	1940	1939	1938	1937
Burr, Freeman	\$ 9 79		\$ 3 53	\$3 75	\$2 51
Conant, Benjamin	7 05	\$ 7 05			
Freeman Bros.	4 05	4 05			
Hanes, Fred	27 67		27 67		
Hodsdon, I. D. heirs	1 64		1 64		
Lincoln, C. D.	4 05	4 05			
Lincoln, C. A. & V.	8 10		70	3 00	4 40
Lincoln, V. A.	90	90			
Lovejoy, Charles	4 80	4 80			
Millett, A. W.	19 38	19 38			
Nicols, Ernest	3 00	3 00			
Roberts, Hubert	2 35		2 35		
Roderick, M. J.	10 10	8 10		2 00	
Safford, Norman	68	68			
Turcotte, Paul	11 52	5 18	6 34		
Welch, A. C.	2 29	1 58	71		
	<hr/> \$117 37	<hr/> \$58 77	<hr/> \$42 94	<hr/> \$8 75	<hr/> \$6 91
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

TAX LIENS AND DEEDS

February 20, 1942

DEEDS

LIENS

TOTAL	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929
	\$1,427 62 (Sch. 2)											
		\$909 80	\$800 00	\$798 04	\$396 43	\$505 76	\$288 95	\$120 52	\$201 70	\$136 88	\$68 68	\$52 17
	837 02	372 95	153 25	65 17	118 89	39 99	44 36	29 10	29 31	33 09	8 54	
	\$3,974 88	\$590 60	\$646 75	\$732 87	\$277 54	\$465 77	\$244 59	\$91 42	\$172 39	\$103 79	\$60 14	\$52 17

(Exh. A)

SUMMARY:

New Liens
Balances, 2/20/41
Collected

DETAIL:

Berry, D. R. &
Lincoln, C. D.
Bradford, Phil L.
Brown, C. L.
Brown, P. M.
Budd, D. W.
Carrier, Alton
Carver, Elzear Est.
Coolidge, R. G.

\$ 32 13	\$ 5 00	\$ 7 00	\$ 7 25	\$ 6 38	\$ 6 50
4 50					
24 30		5 90			
10 80					
57 46		27 00		28 80	
33 25					
7 24	12 50	12 50			
378 12	89 30	95 00	85 10	90 80	
					\$ 7 24
				17 92	

Diamond, Linwood	35 19					5 90	6 20.	6 10	5 40	5 50	6 09
Dignard, Joe	35 19					5 90	6 20	6 10	5 40	5 50	6 09
Ericson, Carl W.	20 74	1 00									
Frost, E. L.	81 51	13 30	20 20	21 47	21 05	5 49	37 50			39 50	
Graves, C. L.	77 00									80 49	\$35 06
Harrington, A. L.	115 55										
Hinniman, Walter	15 76	3 53	2 25	5 03	4 95						
Hodsdon, I. D. Est.	29 33	1 58	27 75								
Howard, F. D. M.	47 00	47 00									
Kavanaugh, A. L. Est.	41 10					41 10					
Knowlton, John H. Est.	9 40	9 40									
Lincoln, E. L. Est.	67 90	32 90	35 00								
Lincoln, E. L.	110 80.			24 40	51 42	34 98					
Lincoln, L. D. Est.	142 59	20 25	74 25	26 94			7 00				
Lincoln, L. D.	7 00										
Lincoln, C. D. & Son	314 13										
Lincoln, C. D.	27 83							210 85	77 78	25 50	
Lincoln, C. D. Est.	685 73	276 75	108 75	300 23				27 83			
Lincoln, I. D.	23 51										
Lindsey, R. E.	4 00							10 70		12 81	
Lothrop & Thomas	15 28										
Lothrop, R. K.	48 15	27 00	21 15								
Lovejoy, C. H.	130 05	30 38	33 75	34 20							
Lunt, Lizzie	113 63	34 08	38 75	40 80							
Maxim, A W.	125 80		25 00	23 50				24 50		24 49	28 31
Maxim, C. U.	27 09	12 99	14 10								
Maxim, H. G.	51 95		51 95								
Millett, A. W.	116 27	76 50	39 77								
Norton, Earl	24 15		7 50	8 10	8 55						

L I E N S

D E E D S

	TOTAL	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929
Ouellette, Albert	27 16	7 88				9 73	9 55		8 92				
Paradis, John	13 23							4 31					
Ridley, Clara	279 88		34 08	35 00	33 80	35 90	35 20	30 30		35 18	40 42		
Rancourt, John	6 97											6 97	
Rogers, R. R.	85 30	10 13	36 42	38 75									
Rolfe, G. W.	14 06		6 81	7 25									
Safford, Norman	37 03	12 38		13 75		10 90							
Sandborn, Herbert I.	16 88	16 88											
Sandborn, Herbert O.	30 55		30 55										
Thomas, Lothrop T.	4 50	4 50											
Thompson, W. A.	159 20	38 25			38 90	41 45	40 60						
Walker, A. W.	32 05			16 25	15 80								
Wilson, Nettie	41 40	20 25	21 15										
Wheeler, W. H.	105 34												
Walker, A. A.	15 27		15 27									53 17	52 17
Walker, A. W.	14 63	14 63											
	\$3,974 88	\$590 60	\$536 85	\$646 75	\$732 87	\$277 54	\$465 77	\$244 59	\$91 42	\$172 39	\$103 79	\$60 14	\$52 17

MORTGAGE DEED NOTE

February 20, 1942

	Dated	Rate	Original Amount	Balance	
Linwood Diamond	July, 1941	6%	\$260 35	<u>\$225 35</u>	(Exh. A)
(Payable \$5.00 monthly)					

ACCOUNT RECEIVABLE

State of Maine — Poor	<u>\$309 07</u>	(Exh. A)
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TRUST FUNDS

Book No.	CEMETERY FUNDS:	How Invested	Balance 2/20/41	Interest Earned	Balance 2/20/42
68398	I. F. J. Bowles	Augusta Savings	\$507 52	\$10 80	\$518 32
69104	William Boothby	Augusta Savings	52 00	1 04	53 04
1011	Bryant Gordon	Depositors Trust, Winthrop	82 94	1 76	84 70
1012	Frost Lot	Dep. Trust, Win.	77 53	1 65	79 18
1013	Benjamin Bourne	Dep. Trust, Win.	82 94	1 76	84 70
1014	J. G. Gordon & B. B. Blanchard	Dep. Trust, Win.	77 53	1 65	79 18
1015	Leslie D. Tucker	Dep. Trust, Win.	45 17	95	46 12
1016	James Gordon	Dep. Trust, Win.	73 85	1 57	75 42
2765	Smith Lot	Dep. Trust, Win.	100 00	75	100 75
			<u>\$1,099 48</u>	<u>\$21 93</u>	<u>\$1,121 41</u>

CEMETERY IMPOUNDED:

5646	Bryant Gordon	Augusta Trust Co.	\$31 53
6687	Frost Lot	Augusta Trust Co.	31 53
7662	Benjamin Bourne	Augusta Trust Co.	31 53
9055	Leslie D. Tucker	Augusta Trust Co.	15 74
9340	James Gordon	Augusta Trust Co.	31 53
8792	J. G. Gordon & B. B. Blanchard	Augusta Trust Co.	31 53

173 39

USED BY TOWN:

Wing Cemetery	\$200 00	\$1,294 80
Evergreen Cemetery	100 00	

300 00

(Exhibit A)

\$1,594 80

Schedule 7

ACCOUNTS PAYABLE

February 20, 1942

Elmo Godfrey, Tax Collector	<u>\$17 86</u>	(Exhibit A)
(Overpaid town on excise tax)		

Schedule 8

NOTES PAYABLE

Payee	Date	Rate	Due	
Livermore Falls Trust Co.	4/23/38	5%	on demand	\$1,000 00
				(Exhibit A)

Schedule 9

BONDS PAYABLE

	Maturity	Rate	
Refund Town Debt	1943 to 1953—\$1,000 annually	3½%	\$11,000 00
			(Exhibit A)

Report of the Fire Chief

FOR YEAR 1942

FIRE CALLS FOR THE YEAR

- Mar. 13 William Stetson house, total loss.
- Apr. 9 Grass fire at Millett's Place, No. Wayne.
- Apr. 22 Grass fire at Alfred Merian Farm.
- May 1 Chimney fire at Milliken, no damage.
- May. Grass fire at Carl Ericson Farm which set fire to buildings,
loss around \$300.
- June 8 Lester Frost buildings, total loss.
- Jan. 9, 1943 Home of D. H. Sies, total loss except stable, with
thanks to the Winthrop Fire Dept. for their help at this
fire.

On account of the draft and labor out of town there are very few firemen that are available at any time.

CHAS. S. GOTT,

Chief.

Town Clerk's Report

RECORDS OF BIRTH, 1942

1942

Mar. 12. To William John Scott and Lila B. Crafts, a daughter, Muriel Irene Scott.

Feb. 2. To William J. Norris and Anna Veronica Dunford, a son, Peter Norris.

RECORDS BY DEPOSITION

1876

May 4. To George E. Perry and Sarah Frances Garland, a son, Walter A. Perry.

1892

May 21. To Leslie F. Johnson and Bertha May Stinson, a son, Ellsworth Dana.

1883

July 22. To William H. Conant and Catherine MacKinnon, a son, Thomas Hoyt.

1885

June 28. To Edward Burton Smith and Lizzie Jane Garland, a son, Ezra James.

1889

June 8. To Adams T. Morse and Myra Hammond, a son, David Ellroy.

RECORDS OF MARRIAGES, 1942

1942

March 21. Donald Eaton Ridlon and Agnes Alberta Dodge, at Wayne, by Rev. J. E. Herrick.

July 14. Winfred Ellis Foss and Bessie Elizabeth Frost, at The Parsonage, Wayne, by Rev. Warren E. Mesler.

July 7. Frank Julius Wiatroluk and Fannie Dorsey Parker, at The Parsonage, Wayne, by Rev. Warren E. Mesler.

August 8. Irving Almon Randall and Evelyn Walton, at Alexandria, La., by John R. Richardson, D. D.

February 14. David Lincoln Godfrey and Pauline Lowell Dustin Chase, at Wayne, by V. A. Lincoln, N. P.

RECORDS OF DEATHS, 1942

1942

- Feb. 25. Lewiston, Elmer E. Thompson, age 79 yrs., 6 mos., 2 days.
 Feb. 5. Lewiston, Baby (Peter) Norris, age 0 yrs., 0 mos., 3 days.
 Mar. 30. Norway, Rossie H. Monk, age 82 yrs., 7 mos., 3 days.
 Mar. 25. Wayne, Ellen Mae Manter, age 74 yrs., 5 mos., 5 days.
 Apr. 18. Wayne, Charles Ellsworth Phillips, age 83 yrs., 0 mos.,
 25 days.
 Feb. 7. Manchester, N. H., Minnie A. Johnson.
 Feb. 4. Livermore Falls, George Floyd Treat, age 79 yrs., 2 mos.,
 10 days.
 Apr. Mercer, Fred Wilbur Willey, age 84 yrs., 3 mos., 22 days.
 June 25. Wayne, Medora Francis Miliken, age 84 yrs., 7 mos., 1
 day.
 July 18. Howard, R. I., Leroy Weeks, age 58 yrs., 6 mos., 17 days.
 July 11. Wayne, Arthur William Driscoll, age 65 yrs., 0 mos., 0
 days.
 July 16. Wayne, Harriette Balcon Hyland, age 77 yrs., 7 mos.,
 18 days.
 July 14. Augusta, Junetta Swift, age 84 yrs.
 August 22. Auburn, Georgia E. Austin, age 82 yrs., 9 mos., 12
 days.
 August 22. Wayne, Elmer Eugene Davis, age 65 yrs., 9 mos.,
 0 days.
 August. So. Portland, Angil E. Berry, age 68 yrs., 11 mos., 18 days.
 Oct. 31. Wayne, May Cecila Nelson, age 74 yrs., 11 mos., 2 days.
 Oct. 11. Augusta, Dana Ruben Berry, age 79 yrs., 4 mos., 25 days.
 Nov. 6. Brookline, Mass., Agnes May Johnson, age 78 yrs., 5
 mos., 18 days.
 Nov. 14. Providence, R. I., Guy C. Stanchfield, age 68 yrs., 11
 mos., 15 days.
 Dec. 20. Mt. Vernon, Rose Edith Frost, age 37 yrs., 8 mos., 19
 days.
 Dec. 17. Wayne, Luther M. Norris, age 75 yrs., 10 mos., 7 days.

Respectfully submitted,

LILA GALE LINCOLN,

Town Clerk.

Report of Superintendent of Schools

To the Superintending School Committee and Citizens of Wayne:

I herewith submit my annual report of the condition and progress of your schools.

TEACHERS

Teaching is a science and an art combined. Young people can be taught the science of teaching. The art of teaching cannot be taught. It can be improved by observing good teaching and developed by experience but it must be innate in the individual. This is why there is never an over supply of *good* teachers.

In a year of great scarcity of teachers the town of Wayne has been very fortunate in having three capable teachers in its schools. Mrs. Edna Wallingford has continued her good work at North Wayne. Mrs. Wallingford has had long and successful experience and yet is as modern and up-to-date in her teaching methods as the latest Normal graduate. She has the "knack" for teaching, the inborn instinctive teacher touch which enables her to do the right thing at the right time. In other words she is the "born teacher" type who loves to teach.

With the opening of the Fall Term there was a complete change of teachers at Wayne Village. Much time and effort were used in selecting the teachers for this school. Being somewhat handicapped for funds it was not possible to go out into the highly competitive market for teachers of proved value because of successful experience. We did the next best thing which was to secure promising, well-trained but inexperienced teachers. This was done and we were very fortunate in securing two very capable recent graduates, C. Leslie Farnum of Rumford and Shirley M. Piper of Troy.

Mr. Farnum is a graduate of Farmington Normal. He has served as Principal of the building and teacher of the grammar grades. He is interested in teaching and plans to make it his life's work. We may not be able to keep him owing to the demands of the Armed Forces but we are glad to have had his excellent services as long as we have.

Miss Piper has also proved herself to be a capable teacher in the Primary Room. She is a graduate of Castine Normal and has also had special work at Gorham. I hope her services may be retained.

I believe the community has been appreciative of the character and quality of these young people and has tried to show its appreciation.

The enrollments for the Fall Term were as follows: Wayne Primary, 23; Wayne Grammar, 15; North Wayne, 23; Total, 61. There have been twenty-six pupils attending secondary schools distributed as follows: Coburn Classical Institute, 1; Kents Hill, 3; Winthrop High 22.

MUSIC

Three years ago vocal music was added to the curriculum of the Wayne schools with the assistance of a Field Agent from the State Department of Education, Miss Villa Hayden. It is not the purpose of the State to provide a music supervisor for your schools at no cost to the town and it has not been possible to have so much assistance as at first. Miss Hayden has been able to make two visits to each school-room, one early in the fall and one the last of the term. This has been a help to the new teachers and has served to keep music going in your schools.

SCHOOLS AND THE WAR EFFORT

Your schools have sought to do their part in the War Effort. Pupils have been instructed in the need for purchase of War Stamps and Bonds and many have been buying regularly.

In the fall the schools all assisted in a nationwide salvage campaign. The town was thoroughly canvassed by the boys and girls and several tons of scrap iron secured. It was encouraging to see the interest shown by school children of all ages.

CONVEYANCE

The problem of conveyance of school pupils is becoming increasingly serious. The Office of Defense Transportation is making an intensive study of every conveyance route in the Nation and will, it is expected, order curtailment of length or routes. We have already been ordered not to increase any routes by adding side trips. It seems likely that many children will have to walk much farther to school in the near future. If curtailment is ordered we will have no choice in the matter and I trust we may have patriotic compliance on the part of those effected.

Owing to the sharp increase in wages it has been necessary to pay more for the bus driver this year. We have been fortunate to find a reliable party able to fit in the job to his other work. While the cost has increased it is still less than was paid for private conveyance in 1939.

REPAIRS

There have been no major repairs this year. Minor replacements have been made to keep the properties up. That is good business at all times. It is fortunate that a program of improvement was begun several years ago when materials were available and labor costs low. The general condition of your school property is excellent.

BUDGET FOR 1943

As I presume everyone knows the cost of labor, service and materials of all kinds has increased rapidly during the past year. This tendency to rise will doubtless continue as long as the war lasts. It has been necessary to consider this in making up the school budget for 1943. It will cost more to run your elementary schools. We have estimated the increased cost at \$450 which is very conservative.

There is a large Eighth Grade to graduate this year most of whom will enter high school next fall. It will be necessary to raise more money for both high school tuition and conveyance.

Owing to a good-sized balance in the Repairs Account and in Insurance, Light and Power it will not be necessary to raise as much as last year.

The Budget for 1943 as recommended by the School Committee and Superintendent of Schools is as follows:

Elementary Schools	\$3,650 00
High School Tuition	1,400 00
High School Conveyance	500 00
Repairs	50 00
Insurance	50 00
Light and Power	50 00

Respectfully submitted,

WALTER J. RIDEOUT,

Superintendent of Schools.

FINANCIAL STATEMENT FOR WAYNE SCHOOLS

February 20, 1943

ACCOUNT	RECEIPTS	EXPENDITURES	BALANCE
SCHOOL FUND ACCOUNT			
Elementary			
Balance	\$ 219 91	Teachers	\$2,057 70
Appropriation	3,200 00	Fuel	278 50
State School Fund	496 30	Janitor	303 25
Refund	13 17	Conveyance	865 34
Rent of Hall	1 00	Books	172 70
		Supplies	85 64
	<hr/>		<hr/>
	\$3,930 38		\$3,763 13 \$167 25
Secondary			
Balance	\$ 653 92	Conveyance	\$ 428 74
Appropriation	1,200 00	Tuition	1,480 00
State School Fund	700 00		
	<hr/>		<hr/>
	\$2,553 92		\$1,908 74 645 18
REPAIRS ACCOUNT			
Balance	\$135 46	Expenditures	\$113 73
Appropriation	100 00		
	<hr/>		<hr/>
	\$235 46		\$113 73 121 73
SUPERINTENDENCE ACCOUNT			
Appropriation	\$223 26	Expenditures	\$223 26
INSURANCE, LIGHT & POWER ACCOUNT			
Balance	\$ 26 53	Insurance	\$46 86
Appropriation	150 00	Light & Power	29 87
	<hr/>		<hr/>
	\$176 53		\$76 73 99 80

Report of Public Health Nurse

Over twenty homes were visited in Wayne during 1942 by the Public Health Nurse, carrying on an advisory program for service to expectant mothers, infants, preschool and school children, also to assist in the control of communicable disease.

During the school year, contact was established and maintained with the school teachers in regard to school health problems. In April, 1942, thirty-nine children were vaccinated against smallpox in a school-wide clinic. At the present time, almost one hundred per cent of the school children are vaccinated against smallpox and immunized against diphtheria. It is hoped that in the spring tuberculin testing can be offered to the children in the seventh and eighth grades.

Several children have been seen regularly at the crippled children's clinic, where the best medical advice and treatment have been given to them.

Interest and co-operation of parents, teachers and town officials have always been high.

MISS BARBARA GOURVILLE,

Public Health Nurse.

Town Warrant

To C. N. Libby, a Constable of the Town of Wayne,

Greeting:

In the name of the State of Maine, you are hereby authorized to notify and warn the inhabitants of the Town of Wayne qualified to vote in Town affairs, to assemble at the Town House in said Town on the eighth day of March, A. D. 1943, at 10 o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Art. 2. To act on the reports of the several town officers.

Art. 3. To elect a Town Clerk for the ensuing year.

Art. 4. To elect all necessary Town Officers for the ensuing year.

Art. 5. To see what sum of money the Town will raise and appropriate for the School Fund, to provide for the maintenance of Common Schools, Text-Books and Supplies.

Art. 6. To see what sum of money the Town will raise and appropriate for High School Tuition.

Art. 7. To see what sum of money the Town will raise and appropriate for Conveyance of High School pupils.

Art. 8. To see what sums of money the Town will raise and appropriate for:

- a The Repair of Schoolhouses.
- b Insurance.
- c Light and Power.

Art. 9. To see what sums of money the Town will raise and appropriate for:

- a Repair of Roads and Bridges.
- b Snow Removal.
- c Support of Poor.
- d Patrol Roads.
- e Memorial Day.
- f Contingent Account.

Art. 10. To see what sum of money the Town will raise and appropriate for State Aid Construction, in addition to the amount regularly raised for the care of ways, highways and bridges, under the provisions of Section 19, Chap. 28, Revised Statutes of 1930, or under provision of Chap. 213, Public Laws of 1941.

Art. 11. To see if the Town will vote to raise and appropriate the sum of \$350. to pay coupons due in September, 1943 and March, 1944.

Art. 12. To see if the Town will vote to raise and appropriate the sum of \$281. for Maintenance of Third Class Roads as provided by law, in order to entitle the Town to Third Class apportionment.

Art. 13. To see if the Town will vote to raise and appropriate the sum of \$1,000. to pay for Bond due in March, 1944.

Art. 14. To see if the Town will vote to raise and appropriate the sum of \$100. to pay Interest on Notes.

Art. 15. To see if the Town will vote to allow a 2% discount on all taxes paid in full before July 15, 1943, or act anything thereon.

Art. 16. To see if the Town will authorize the Selectmen to procure a Temporary Loan, or Loans, in anticipation of taxes for the purpose of paying the indebtedness of the Town, such note, or notes, to be repaid during said current year by taxes.

Art. 17. To see if the Town will vote to pay for the Services of its Superintending School Committee.

Art. 18. To see if the Town will vote to pay for the Surety Bonds of its Officers.

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$100. to insure the free delivery of books from the Wayne Library Association to the citizens of Wayne, and to aid in the upkeep of said Association.

Art. 20. To see if the Town will vote to raise and appropriate the sum of \$252. for Street Lights, or act anything thereon.

Art. 21. To see if the Town will vote to instruct its Treasurer to deduct 25% from all money that may become due its taxpayers thru employment by the Town, and apply said deductions to taxes.

Art. 22. To see if the Town will vote to appropriate a sum of money for the purpose of supporting the Kennebec Lakes Ass'n, or act anything thereon.

Art. 23. To see what sum of money the Town will vote to raise and appropriate for the Upkeep of the Fire Truck, or act anything thereon.

Art. 24. To see if the Town will vote to authorize its Selectmen, in behalf of the Town, to Sell and Dispose of any Real Estate acquired or now possessed by the Town for non-payment of taxes thereon, on such terms as they deem advisable, and execute quit-claim deeds for such property.

Art. 25. To see if the Town will vote to name the date after which Interest will be charged on unpaid 1943 taxes, or act anything thereon.

Art. 26. To see what sum of money the Town will raise to co-operate with the State and Federal Governments in the Control of the White Pine Blister Rust. This fund to be supplemented by State and Federal funds.

Art. 27. To see what wages the Town will vote to pay its employees, trucks, and teams, for the ensuing year.

Art. 28. To see what sum of money the Town will vote to raise for the purpose of Civilian Defense, or act anything thereon.

Art. 29. To see what action the Town will vote to take in regard to care, feeding and lodging of Transients.

Art. 30. To see if the Town will vote to raise and appropriate \$25.00 for Public Health Nursing in Wayne. Said sum to be expended by the State Bureau of Health, for local service.

Art. 31. To see if the Town will vote to authorize the Road Commissioner to plow out driveways at \$5.00 per season, payable in advance by December 1st.

Art. 32. To see if the Town will vote to raise and appropriate the sum of \$1,000. to pay on our Bonded Indebtedness, in addition to the sum raised in Article 13, or act anything thereon.

Art. 33. To see if the Town will vote to instruct its Selectmen to give a 15 day public notice before the sale of any or all of its matured Liens.

The Selectmen hereby give notice that they will be in session at the Town House at nine o'clock in the forenoon, on the day of said meeting, for the purpose of correcting the list of voters.

Fail not to make service of this warrant and return the same with your proceedings thereon.

Given under our hands this 25th day of February, A. D. 1943.

ERNEST H. BROWN,
M. T. NEWCOMBE,
M. M. SOULE,

Selectmen of Wayne.

4/19/2010
DT 195806 1 17 00



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